

INDIRECT COST RECOVERY RATE STRUCTURE EFFECTIVE OCTOBER 1, 2014			
TYPE OF RATE	CODE	DESCRIPTION	RATE
Standard Rate	S	The standard rate applies to reimbursable agreements in which Service personnel perform the activities in leased facilities. The rate covers costs for leased space, payroll / personnel / finance systems, phones, Regional office support, contracting / procurement activities, and information system infrastructure.	22%
Standard Rate for Service-owned Facilities	D-1	This rate applies to reimbursable agreements in which Service personnel in Service-owned facilities perform the activities, or in cases where a hosting agency or partner provides space for staff. This rate covers costs for payroll / personnel / finance systems, phones, Regional office support, contracting / procurement activities, and information system infrastructure.	17%
Pass-through	D-2a	A pass-through agreement is a funding mechanism used to direct funding or payment to external entities. Funds are received from one party and passed on to another party. Agreements should reflect obligation activity within Budget Object Classes (BOCs) 25 (Contracts), 32 (Construction), and 41 (Financial Assistance). Costs outside of these BOCs may not exceed five percent of the agreement's fiscal year expenditures. If these costs exceed five percent, the agreement must be separated into two FBMS project numbers with a pass-through component and a component receiving the standard rate.	6%
Special pass-through agreements related to construction, land acquisition, and non-Government land	D-2b	We use this rate for private construction contractors/subcontractors, right-of-way agreements that involve two or more Departmental bureaus or offices, to make capital improvements or to buy new property, or to give funding to a private landowner or another Government agency for partnership projects on non-Government lands.	6%
Pass-through initiated by the Department's Office of the Secretary	D-3	These agreements receive the regular pass-through rate unless otherwise stated by the Secretary or prohibited by legislation.	6%
International Agreements	D-4	These agreements receive the standard rate, but allow for exceptions, in accordance with Office of Management	22%

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Supersedes Exhibit 4, 264 FW 1, 10/15/14

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TYPE OF RATE	CODE	DESCRIPTION	RATE
		and Budget (OMB) Circular A-25.	
Fish & Wildlife Coordination Act (FWCA) - Service Personnel	D-5a	We use this rate for Service work performed by Service personnel with the U.S. Army Corps of Engineers (COE) and Bureau of Reclamation agreements while carrying out the provisions of the Act. This rate was established by a Memorandum of Understanding (MOU) between the COE and the Service dated January 22, 2003.	38%
Fish & Wildlife Coordination Act (FWCA) - Subcontracted	D-5b	We use this rate for Service work, subcontracted to a third party, with the COE and Bureau of Reclamation agreements while carrying out the provisions of the Act. This rate was established by an MOU between the COE and the Service dated January 22, 2003.	15%
Spill Response	Z	We use this rate for activities related to respond to oil spills or hazardous materials spills.	Check with Regional Office
Natural Resource Damage Assessment and Restoration (NRDAR)	D-6	This rate will be incorporated in settlement agreements when developing estimates for submission to the Department of Justice for assessment / restoration work. The Headquarters, Regional, and program office rates will be calculated and applied using the Service's Cost Documentation Tool.	Check with Regional Office
U.S. Environmental Protection Agency (EPA) Superfund	D-7	We use a 0% rate for activities related to cleaning up hazardous waste sites for EPA Superfund projects.	0%
Grants Received	D-8	Grant funds we receive will be assessed an indirect cost rate if the program uses the reimbursable accounts. To receive reduced rate of 6 percent, the office awarded the grant must have submitted a proposal and competed for the funding with other competing entities. If the grant was not competitive, then standard indirect cost rates apply. The Service office has an option in assessing a reduced or zero percent rate to the grantor. However, we will charge the program the difference between the applicable indirect cost rate and the reduced rate. No rate is assessed if the grant is considered a donation and deposited in a Contributed Funds account.	6% - 22%

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Service First Agreements with the Bureau of Land Management (BLM), U.S. Forest Service (USFS), or the National Park Service (NPS)	D-9	If approved by the Regional Director or the Assistant Director – Business Management and Operations in Headquarters, Service First agreements at \$25,000 or under may receive a 0% rate. For Service First agreements over \$25,000, regular indirect cost rates apply.	0% - 22%
Special Approved Reduced Rate	D-10	We may use a special approved reduced rate when the Director signs an exception to policy (FWS Form 3-2208) authorizing a lower overhead rate.	0% – 22%
Wildland Fire Agreements	D-11	We may use this rate for certain wildland fire reimbursable agreements where the statement of work meets the conditions of the Interagency Agreement for Wildland Fire Management and is with one or more of the partner agencies (BLM, BIA, NPS, or USFS). The agreement must be sent to the Budget Office of the Service's Interagency Fire Center and the Division of Financial Management for concurrence to ensure conditions are met.	0%
Intra-agency or Inter-agency Personnel Agreements (IPAs)	Z	We use a 0% rate when personnel are detailed to other bureaus or agencies where there are no additional costs incurred for space, phones, etc. An SF-50 or OF-69 must document the agreement.	0%
Intra-Agency or Inter-agency Travel Agreements and Award Agreements	Z	We charge a full standard rate if we arrange the travel and file the voucher. We <i>do not</i> apply an indirect rate if the other agency arranges travel and pays the travel voucher directly to the traveler. We <i>do not</i> apply an indirect rate to Interagency Award Agreements	0- 22%
Agreements for Emergency Appropriations	Z	We use a 0% rate for emergency supplemental functional areas.	0%
Contributed Funds	Z	Contributed Funds must be deposited in a Contributed Funds account or another applicable donation account.	n/a
Fees Collected	Z	We assess fee revenue through the Non-Resource	n/a

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TYPE OF RATE	CODE	DESCRIPTION	RATE
(Revenue)		Management user pay process.	
<p>Distribution of recovered indirect costs (22%) for FY 2012, 2013, 2014 and 2015 remains as follows:</p> <ul style="list-style-type: none"> • The Servicewide account—8% • Regional office—6% • Regional program—3% • Regional program leased space recovery—5% <p>For the pass-through rate (6%), the Servicewide account receives 2% and the Regional office receives 4%.</p>			